



ORDINANCE 2005 - 48

AN ORDINANCE, PURSUANT TO SECTION 336.025, FLORIDA STATUTES, PROVIDING FOR THE LEVY OF LOCAL OPTION FUEL TAX ON MOTOR FUEL SOLD IN THE COUNTY AND TAXED PURSUANT TO CHAPTER 206, FLORIDA STATUTES; PROVIDING FOR FINDINGS; PROVIDING LEGISLATIVE INTENT; PROVIDING FOR THE AMOUNT OF THE LOCAL OPTION FUEL TAX TO BE LEVIED; PROVIDING FOR THE PERIOD OF TIME OF IMPOSITION OF THE FUEL TAX; PROVIDING FOR THE DISTRIBUTION OF THE PROCEEDS OF SAID TAX AMONG ELIGIBLE LOCAL GOVERNMENTS AS PROVIDED BY SECTION 336.025(4), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY AND APPLICABILITY OF THE ORDINANCE; PROVIDING FOR NOTICE TO THE FLORIDA DEPARTMENT OF REVENUE OF THE AMOUNT OF THE TAX TO BE IMPOSED; PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED this 13th day of June, 2005, by the Board of County Commissioners of Nassau County, Florida, as follows:

SECTION 1. AUTHORITY

This Ordinance is authorized by Florida Statutes, Section 336.025(1)(b), and other applicable law.

SECTION 2. FINDINGS

A. Local governments in Florida are authorized to levy up to twelve cents (\$0.12) of local fuel taxes in the form of three (3) separate levies. The first is a tax of one cent (\$0.01) on every net gallon of motor and diesel fuel sold within the County, known as the "Ninth-Cent Fuel Tax", and authorized by Florida Statutes, Section 336.021 (1)(a). The second is a tax of one cent (\$0.01) to six cents (\$0.06) on every net gallon of motor and diesel fuel sold within the County, and authorized under Florida Statutes, Section 336.025(1)(a). The third tax is a one cent (\$0.01) to five cent (\$0.05) levy upon every net gallon of motor fuel sold within the County, and authorized by Florida Statutes, Section 336.025(1)(b).

B. On October 23, 1995, the Board of County Commissioners of Nassau County, Florida, hereinafter referred to as the "Board", enacted Ordinance 95-27, imposing an additional one cent (\$0.01) per gallon tax on every gallon of motor fuel and specialty fuel sold in Nassau County, hereinafter referred to as the "County", pursuant to Florida Statutes, Section 336.02(1)(a), and taxed under the provisions of Florida Statutes, Chapter 206. This additional one-cent tax is known as the "Ninth Cent Gas Tax".

C. On February 14, 1986, the Board enacted Ordinance 86-8, imposing a two cent (\$0.02) local option gas tax (the "2 Cent Gas Tax") upon every gallon of motor fuel and special fuel sold in the County and taxed under the provisions of Florida Statutes, Chapter 206; and on December 30, 1987, enacted Ordinance 86-8, by extending imposition of such tax to the date of final retirement on any Optional Gas Tax Revenue Bonds, Series 1988, of the County (the "1988 Bonds"); and on May 23, 1989, enacted Ordinance 89-15, which further amended Ordinance 86-8, setting a date certain for the extended imposition of such tax; and on July 17, 2000, enacted Ordinance 2000-24, which further amended Ordinance 86-8 (collectively, the "2 Cent Gas Tax Ordinance"), by amending the date of final retirement of its Optional Gas Tax Revenue Bonds, Series 2000, and by extending the imposition of such tax to August 31, 2025.

D. On March 17, 1987, the Board enacted Ordinance 87-29, imposing a four cent (\$0.04) local option gas tax (the "4 Cent Gas Tax") upon every gallon of motor fuel and special fuel sold in the County and taxed under the provisions of Florida Statutes, Chapter 206; and on December 30, 1987, enacted Ordinance 88-10, amending Ordinance 87-29, by extending imposition of such tax to the date of final retirement on any Optional Gas Tax Revenue Bonds, Series 1988, of the County (the "1988 Bonds"); and on May 23,

1989, enacted Ordinance 89-16, further amending Ordinance 87-29, by setting a date certain for the extended imposition of such tax; and on July 17, 2000, enacting 2000-25, further amending Ordinance 87-29 (collectively, the “4 Cent Gas Tax Ordinance”), by amending the date of final retirement of its Optional Gas Tax Revenue Bonds, Series 2000, and by extending the imposition of such tax to August 31, 2025.

SECTION 3. LEGISLATIVE INTENT

It has been determined by the Board of County Commissioners of Nassau County, Florida, that the levy of a fuel tax on every gallon of motor fuel sold in Nassau County and taxed under the provisions of Florida Statutes, Chapter 206, is necessary to fund, according to Florida Statutes, Section 336.025(3), “transportation expenditures needed to meet the requirements of the Capital Improvements Element of an adopted Comprehensive Plan, or for expenditures needed to meet immediate local transportation problems and for transportation-related expenditures that are crucial for building comprehensive roadway networks by local government. For the purposes of this paragraph, expenditures for construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads”.

SECTION 4. IMPOSITION OF FUEL TAX

Pursuant to Florida Statutes, Section 336.025(1)(b), there is hereby imposed, as provided in Florida Statutes, Section 206.41(1)(e), a five cent local option fuel tax, which is a seventh cent (\$0.07), eighth cent (\$0.08), ninth cent (\$0.09), tenth cent (\$0.10), and

eleventh cent (\$0.11) of local option fuel tax on every gallon of motor fuel sold in Nassau County and taxed under the provisions of Florida Statutes, Chapter 206. Diesel fuel is not subject to this tax.

SECTION 5. PERIOD OF IMPOSITION OF FUEL TAX

The tax imposition hereby made shall be effective from January 1, 2006, to December 31, 2011, both inclusive.

SECTION 6. DEBT

The Board of County Commissioners shall not issue debt pledging the five cent (\$0.05) cent local option fuel tax pursuant to a bond issue which includes pledging money for any period of time beyond one year.

SECTION 7. DISTRIBUTION BETWEEN NASSAU COUNTY AND ELIGIBLE MUNICIPALITIES LOCATED THEREIN

The proceeds of the tax shall be distributed among the County government and eligible municipalities located therein, based upon the transportation expenditures of each of the five (5) fiscal years preceding the year in which the tax was authorized, as a proportion of a total of such expenditures for the County and all eligible municipalities within the County.

Any fund otherwise undistributed shall be distributed to eligible municipalities within the County in proportion to other monies distributed pursuant to this Section.

SECTION 7. SEVERABILITY OF INVALID PROVISIONS

If any one or more of the provisions herein contained shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or shall for any reason whatsoever be held invalid,

then such provisions shall be null and void and shall be deemed separable from the remaining provisions and shall in no way affect the validity of any other provisions hereof.

SECTION 8. APPLICABILITY OF ORDINANCE

This Ordinance shall be applicable throughout Nassau County.


SECTION 9. NOTICE TO THE FLORIDA DEPARTMENT OF REVENUE

Prior to July 1, 2005, the County shall provide notice of the adoption of this Ordinance to the Florida Department of Revenue by sending a certified copy of said Ordinance to the Department of Revenue in Tallahassee, Florida.


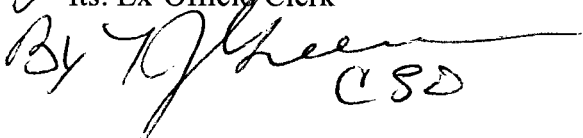
SECTION 10. EFFECTIVE DATE

This Ordinance is enacted on June 13, 2005, upon the affirmative vote of a majority, plus one, vote of the Board of County Commissioners of Nassau County, Florida and shall become effective upon receipt of an official acknowledgement from the Florida Secretary of State that a certified copy of this Ordinance, as enacted, has been filed within his/her office.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


ANSLEY N. AGREE
Its: Chairman

ATTEST:


JOHN A. CRAWFORD
Its: Ex-Officio Clerk

CSO

Approved as to form by the
Nassau County Attorney

A handwritten signature in black ink, appearing to read 'Michael S. Mullin', written over a horizontal line.

MICHAEL S. MULLIN